



Department of Taxation and Finance

Request for Additional Extension of Time to File
 (for franchise/business taxes, MTA surcharge, or both)
 Tax Law – Articles 9, 9-A, 13, and 33

CT-5.1

All filers must enter tax period:

Employer identification number (EIN)		File number	Business telephone number ()	beginning		ending	
Legal name of corporation			Trade name/DBA				
Mailing name (if different from legal name) c/o			State or country of incorporation		Date received (for Tax Department use only)		
Number and street or PO box			Date of incorporation				
City	State	ZIP code		Foreign corporations: date began business in NYS		Audit use	
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.							

Request for an additional extension of time to file the following forms: Mark an **X** in **both** boxes if you are requesting an additional extension for **both** a state tax return and an associated metropolitan transportation business tax (MTA surcharge) return of the same type (for example, Forms CT-183 and CT-183-M). A taxpayer who files more than one type of tax return (for example, Forms CT-183 and CT-184 or Forms CT-3 and CT-186-E) must file a separate extension form for each tax return.

Article 9		Article 9-A		
CT-183 <input type="checkbox"/>	CT-183-M <input type="checkbox"/>	CT-3 <input type="checkbox"/>		
CT-184 <input type="checkbox"/>	CT-184-M <input type="checkbox"/>		CT-3-M <input type="checkbox"/>	
CT-184-R <input type="checkbox"/>				
CT-185 <input type="checkbox"/>		CT-3-A <input type="checkbox"/>	CT-3-M <input type="checkbox"/>	Article 33
CT-186 <input type="checkbox"/>	CT-186-M <input type="checkbox"/>			CT-33 <input type="checkbox"/>
CT-186-E <input type="checkbox"/>				CT-33-M <input type="checkbox"/>
CT-186-EZ Discontinued effective 2012		Article 13		CT-33-C <input type="checkbox"/>
CT-186-P <input type="checkbox"/>	CT-186-P/M <input type="checkbox"/>	CT-13 <input type="checkbox"/>		CT-33-A <input type="checkbox"/>
				CT-33-M <input type="checkbox"/>

Explain in detail why you need additional time to file:

Certification: I certify that this document and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person	Signature of authorized person		Official title	
	E-mail address of authorized person		Telephone number ()		Date
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed)		Firm's EIN		Preparer's PTIN or SSN
	Signature of individual preparing this document		Address		City State ZIP code
	E-mail address of individual preparing this document		Preparer's NYTPRIN or		Excl. code Date

See instructions for where to file.

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Instructions

Corporate tax reform and your extension request:

As a result of corporate tax reform, significant changes were made to the Tax Law. However, the filing dates, estimated tax calculations, and rules regarding requests for additional time to file have not changed.

General information

If you have already applied for an extension of time to file your return(s) and you still need more time, use Form CT-5.1 to request an additional three-month extension. If you filed one extension form for both your tax return and MTA surcharge return, file only one Form CT-5.1 to request an additional three-month extension.

A corporation taxable under Article 9 with a valid three-month extension is limited to three additional three-month extensions.

A corporation taxable under Article 9-A, 13, or 33 with a valid six-month extension is limited to two additional three-month extensions.

A separate Form CT-5.1 is required for each additional three-month extension.

New York S corporations may not use this form since they are not allowed an additional extension of time beyond six months.

Note: Article 9-A taxpayers may need to request an additional three-month extension(s) if the 2015 franchise tax form is not yet available. If this is the case, write **2015 form not yet available** in the explanation section on page 1 of this form.

When to file

File Form CT-5.1 on or before the expiration of your current extension.

Where to file

Mail this form to: **NYS CORPORATION TAX
PO BOX 15180
ALBANY NY 12212-5180**

Private delivery services

See Publication 55, *Designated Private Delivery Services*.

Approval of request for additional extension

Additional time to file your return will be allowed if you meet the following conditions:

- you have a valid reason for requesting additional time; and
- you have filed a valid request for a franchise/business tax or MTA surcharge return extension (Form CT-5, CT-5.3, CT-5.9, or CT-5.9-E) on or before the original due date of the tax return.

Having an additional extension of time to file your federal tax return does not extend the filing date of your New York State franchise tax return.

Combined groups

A combined group must use one form to file the request for an additional extension. Use the name and EIN of the taxpayer that is the parent corporation in the case of an Article 33 combined group, or the designated agent in the case of an Article 9-A combined group when completing this form.

Signature

The document must be certified by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or other officer authorized by the taxpayer corporation.

The document of an association, publicly traded partnership, or business conducted by a trustee or trustees must be signed by a person authorized to act for the association, publicly traded partnership, or business.

If an outside individual or firm prepared the document, all applicable entries in the paid preparer section must be completed, including identification numbers (see *Paid preparer identification numbers* in Form CT-1). Failure to sign the document will delay the processing of any refunds and may result in penalties.

Need help? and Privacy notification

See Form CT-1, *Supplement to Corporation Tax Instructions*.

